
HOUSE BILL No. 1591

DIGEST OF INTRODUCED BILL

Citations Affected: IC 33-3-5.

Synopsis: Composition of tax court. Adds two judges to the tax court. Provides for a chief judge of the tax court. Requires decisions of the tax court to be joined in by at least two judges of the tax court. Makes related changes.

Effective: July 1, 2003.

Saunders

January 16, 2003, read first time and referred to Committee on Judiciary.

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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

HOUSE BILL No. 1591

A BILL FOR AN ACT to amend the Indiana Code concerning courts and court officers.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 33-3-5-3 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 3. The tax court
3 consists of ~~one (1) judge~~ **three (3) judges**.
4 SECTION 2. IC 33-3-5-4 IS AMENDED TO READ AS FOLLOWS
5 [EFFECTIVE JULY 1, 2003]: Sec. 4. ~~The~~ **A** judge of the tax court
6 must:
7 (1) be a citizen of Indiana; and
8 (2) have been admitted to the practice of law in Indiana for a
9 period of at least five (5) years.
10 SECTION 3. IC 33-3-5-5 IS AMENDED TO READ AS FOLLOWS
11 [EFFECTIVE JULY 1, 2003]: Sec. 5. (a) The initial term of office of
12 a person appointed to serve as ~~the~~ **a** judge of the tax court begins on the
13 effective date of that appointment and ends on the date of the next
14 general election that follows the expiration of two (2) years from the
15 effective date of that appointment.
16 (b) ~~The~~ **A** tax court judge may be approved or rejected for an
17 additional term or terms in the same manner as are the justices of the



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supreme court under IC 33-2.1-2.

SECTION 4. IC 33-3-5-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 7. (a) ~~The A~~ judge of the tax court is entitled to an annual salary equal to the annual salary provided in IC 33-13-12-9 to a judge of the court of appeals. In addition, ~~the a~~ judge of the tax court is entitled to the following:

(1) Reimbursement for traveling expenses and other expenses actually incurred in connection with the judge's duties, as provided in the state travel policies and procedures established by the department of administration and approved by the budget agency.

(2) For:

(A) a judge of the tax court who is not chief judge, a subsistence allowance equal to the amount provided under IC 33-13-12-9 to a judge of the court of appeals who is not the chief judge of the court of appeals; and

(B) a judge of the tax court who is chief judge, a subsistence allowance equal to the amount provided under IC 33-13-12-9 to a judge of the court of appeals who is the chief judge of the court of appeals.

(b) ~~The A~~ judge of the tax court:

(1) shall devote full time to judicial duties; and

(2) may not engage in the practice of law.

(c) The state shall pay the annual salary prescribed in subsection (a) from the state general fund.

(d) The state shall furnish an automobile to ~~the a~~ judge of the state tax court.

SECTION 5. IC 33-3-5-7.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 7.5. (a) **The judges of the tax court shall select one (1) of their number as chief judge of the tax court. The chief judge shall retain that office for three (3) years after the effective date of the appointment. A judge of the tax court may be selected for more than one (1) term as chief judge. A judge of the tax court may resign the office of chief judge without resigning from the court. During a vacancy in the office of chief judge caused by absence, illness, incapacity, or resignation, all powers and duties of the chief judge devolve upon the judge of the tax court who is senior in length of service. If more than one (1) judge is equal in length of service, the determination shall be by lot until the cause of vacancy is terminated or the vacancy is filled.**

(b) **The chief judge is responsible for the operation and conduct**



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of the court and for seeing that the court operates efficiently and judicially.

(c) The duties of the chief judge include the following:

(1) Assignment and allocation of courtrooms, other rooms, and other facilities to ensure the efficient operation and conduct of the court.

(2) Direction of the employment and management of court personnel.

SECTION 6. IC 33-3-5-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 8. If ~~the~~ a judge of the tax court is disqualified from hearing a case or is incapable of exercising judicial duties with respect to the case, the chief justice of the supreme court shall appoint a judge pro tempore to sit in place of the disqualified or absent judge.

SECTION 7. IC 33-3-5-8.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 8.5. **To the extent that it does not interfere with the efficient operation of the tax court, the chief justice of the supreme court may assign a judge of the tax court to the court of appeals or any other court as the need appears. A judge assigned under this section has all the powers of a judge of the court to which the judge is assigned.**

SECTION 8. IC 33-3-5-15, AS AMENDED BY P.L.90-2002, SECTION 459, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 15. (a) The tax court shall render its decisions in writing. **At least two (2) judges sitting on the tax court under section 3 or 8 of this chapter must concur in or otherwise affirmatively join in a decision rendered by the tax court.**

(b) A decision of the tax court remanding the matter of assessment of property under IC 6-1.1-15-8 to the Indiana board of tax review shall specify the issues on remand on which the Indiana board of tax review is to act.

(c) The decisions of the tax court may be appealed directly to the supreme court.

SECTION 9. [EFFECTIVE JULY 1, 2003] (a) **Notwithstanding IC 33-3-5-7.5, as added by this act, the initial chief judge of the tax court is the judge serving as the tax court judge on June 30, 2003. The term of the initial chief judge of the tax court expires July 1, 2006.**

(b) IC 33-3-5-15, as amended by this act, does not apply to a decision rendered by the tax court before the governor makes an initial appointment of the two (2) additional judges required under

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1 **IC 33-3-5-3, as amended by this act.**

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